

Attachment 6G – Treasury Trading Partners AT20 and AT99

Department Code Reporting for Treasury General Fund Activities

The Federal Intragovernmental Transactions Accounting Policy Guide states that: “Trading Partner Code “99” should be applied for recording transactions with the Treasury General Fund.”

Examples of transactions appropriately coded to partner 99 are:

- Custodial activity, such as tax revenue, and miscellaneous revenue that is collected or accrued for the Treasury General Fund. USSGL accounts applicable to this activity include USSGL accounts 2980F, 5800F, 5801F, 5990F, and 5991F.
- Employer Federal Insurance Contributions Act (FICA) contributions collected by the Internal Revenue Service.
- Transfers out and distributions of income (e.g., USSGL account 7500F) that are returned to the General Fund.
- Governmentwide entity/custodial accounts (USSGL account 5790F) only for Treasury Bureaus: Foreign Material Sales (FMS), Bureau of Public Debt (BPD).
- Fees collected for services provided and subsequently transferred to the General Fund.
- Treasury-managed Trust Funds – expenditure and non-expenditure transfers receivable/payable.
- Liquidating fund assets in excess of liabilities that are transferred to the General Fund.
- Receivable from appropriations (USSGL account 1921F, Treasury Only).
- Recessions that are permanently canceled by law and Fund Balance with Treasury (FBWT) is returned to the General Fund.
- Other asset/liability activities associated with the Treasury General Fund (e.g., USSGL accounts 1325F, 2400F).
- USSGL Account 2310 reporting of Disbursing Officer Cash should also be coded to AT99.

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Trading Partner “20” should be used instead of trading partner “99” under the following circumstances:

- Judgment Fund transactions.
- Transfers with Treasury Program Organizations.
- Investments in Public Debt Securities.
- Borrowings from BPD / Federal Financing Bank (FFB).
- Reimbursable activity with Treasury Program Organizations.

Treasury guidance states that if it is a transaction where they are doing business with you (i.e. report investments, borrowings, transfers, appropriations, and buys/sell activity), then it is coded AT20. All items that are not connected to business with the Treasury should be coded AT99.

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